

**Medicaid Services
Oral Health Care Access for Children
Department of Health and Social Services – Program 46**

I. PROGRAM OBJECTIVES

The purpose of this grant is to integrate oral health care into the Central Kenai Peninsula health care system for children on Medicaid by a) improving access to oral health care and b) engaging health care providers, social service providers, the education system and others in a community-wide effort to improve the oral health status of low-income children.

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social services, Division of Public Health, Medicaid Services by the state Legislature. Appropriated funds are distributed by a designated grant to health organizations, borough governments and health providers to support public health services with a specified geographic area.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED

Compliance Requirements

Funds are used personnel services, travel, facility expense, supplies and other direct expenses to conduct a pilot project to address access problems for children requiring dental health services in the Kenai Peninsula area. Funds will support the following activities:

1. Complete a community needs assessment.
2. Develop a comprehensive work plan to implement strategies set out in the assessment report.
3. Facilitate structured assistance to dentists in successfully integrating new Medicaid patients into their practices.
4. Implement two additional strategies to link children on Medicaid with oral health care services.
5. Represent the needs of Medicaid recipients related to oral health care access in other community planning efforts.

Suggested Audit Procedures

Review of grant financial statements and quarterly expenditure reports.

B. ELIGIBILITY

Compliance Requirements

The auditor is not expected to verify eligibility.

C. MATCHING LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirements

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirements

1. Submission of a detailed work plan.
2. Completion of project tasks listed in the work plan.
3. Development of a program of structured assistance to families and dentists to increase dental care.
4. Implementation of at least two additional strategies to improve status of dental health care.
5. Increase in the number of children who have received oral health care services in the area.

Suggested Audit Procedures

- Review of work plan and final grant reports.

E. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

F. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

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